

**CERTIFICATE OF SERVICE**

I certify that a true and correct copy of the "Objections and Memorandum of Law in Support of Objection of IBEW Local 663 and IAM District 10 to Motion for Order Authorizing Debtors to Implement a Key Employee Compensation Plan" was served on November 22, 2005 by hand delivery on the following:

Kayalyn A. Marafioti, Esq.  
Thomas J. Matz, Esq.  
Skadden, Arps, Slate, Meagher & Flom LLP  
Four Times Square  
New York, New York 10036  
Counsel for Delphi Corporation

Alicia M. Leonhard  
Office of the United States Trustee  
Southern District of New York  
33 Whitehall Street, Suite 2100  
New York, NY 10004

Mark A. Broude  
Robert J. Rosenberg  
Latham & Watkins  
885 Third Avenue  
New York, NY 10022-4802  
Counsel for the Creditor Committee

I further certify that a true and correct copy of the "Objections and Memorandum of Law in Support of Objection of IBEW Local 663 and IAM District 10 to Motion for Order Authorizing Debtors to Implement a Key Employee Compensation Plan" was served on November 22, 2005 by overnight delivery on the following:

Kurtzman Carson Consultants LLC  
12910 Culver Blvd , Suite I  
Los Angeles, CA 90066  
Claims and Noticing Agent

I further certify that a true and correct copy of the "Objections and Memorandum of Law in Support of Objection of IBEW Local 663 and IAM District 10 to Motion for Order Authorizing Debtors to Implement a Key Employee Compensation Plan" was served on November 22, 2005 by first class mail on the following parties listed in the annexed "Master Service List" revised November 15, 2005.



---

Benjamin J. Kallos

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY 10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Capital Research and Management Company	Michelle Robson	11100 Santa Monica Blvd	15th Floor	Los Angeles	CA 90025	310-996-6140	310-996-5091	mlfr@capgroup.com	Creditor Committee Member
Cohen Weiss & Simon mosle LLP	Bruce Simon	330 W. 42nd Street		New York	NY 10036	212-356-0231	212-695-5436	b.simon@cwsmny.com	Counsel for Flextronics International USA, Inc.
Curtis, Mallet-Prevost, Colt & Davis Polk & Wardwell	Steven J. Reisman	101 Park Avenue		New York	NY 10178-0061	212-696000	212-6971559	stelman@cm-p.com	Postpetition Administrative Agent
Delphi Corporation	Donald Bernstein	450 Lexington Avenue		New York	NY 10017	212-450-4092	212-450-3092	donald.bernstein@delphi.com	Administrative Agent
Electronic Data Systems Corp.	Michael Neffens	5505 Corporate Drive MSIA		Troy	MI 48098	248-813-2000	248-813-2670	sean.o.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Flextronics International	Carrie L. Schiff	6328 Monarch Park Place		Novi	CO 80503	248-696-1739	248-698-1739	mike.neffens@eds.com c Schiff@flextronics.com	Creditor Committee Member
Flextronics International	Terry Zale	6328 Monarch Park Place		Novi	CO 80503	303-652-4853	303-652-4716	terry.zale@flextronics.com	Counsel for Flextronics International
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE-16	Austin	TX 78735	512-895-6357	512-895-3090	t.r.chambers@freescale.com randall.eisenberg@fticonsulting.com	Creditor Committee Member
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY 10036	212-2471010	212-841-9350	Financial Advisors to Debtors	
General Electric Company	Valerie Venable	One Plastics Avenue	Pittsfield	MA 01201		704-992-5075	866-585-2386		Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC 20006	202-857-0620	202-659-4503	lhassel@qroom.com	Counsel for Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	152 West 57th Street	35th Floor	New York	NY 10019	212-751-4300	212-751-0928	srross@hodgsonruss.com	Counsel for Hexcel Corporation
Hongman Miller Schwartz and Corn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI 48226	313-465-7000	313-465-8000	thoman@hongman.com rweiss@hongman.com	Counsel to General Motors Corporation
Hongman Miller Schwartz and Corn LLP	Attn: Insolvency Department, Mario Avello	2290 First National Building	5th Floor	New York	NY 10007	212-298-2015	212-298-2016		Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	200 Broadway		Detroit	MI 48226	313-628-3648	313-628-3602		IRS
Internal Revenue Service	Henry Reichard	477 Michigan Ave	Mail Stop 15	Detroit	MI 48226	937-294-7813	937-294-9164	hreichard@ecwa@aol.com	Michigan IRS Creditor Committee Member
IUE-CWA	William Q. Detrough	520 Madison Avenue	Suite 201	Dayton	OH 45439	212-284-2421	212-284-2470	bdetrough@jefferies.com	UCC Professional
Jefferies & Company, Inc.								thomas.f.maher@chase.com richard.dukker@jpmorgan.com gianni.russello@jpmorgan.com	
JPMorgan Chase Bank, N.A.	Thomas F. Maher, Richard Duker, Gianni Russello	270 Park Avenue	New York	NY 10017		212-270-0426	212-270-0430	richard.dukker@jpmorgan.com gianni.russello@jpmorgan.com	Postpetition Administrative Agent
JPMorgan Chase Bank, N.A.	Vilma Francis	270 Park Avenue	New York	NY 10017		212-270-5484		vilma.francis@jpmorgan.com	Prepetition Administrative Agent

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY 10036	212-715-9100	212-715-8000	<a href="mailto:gnovod@kramerlevin.com">gnovod@kramerlevin.com</a>	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY 10036	212-715-9100	212-715-8000	<a href="mailto:tmayer@kramerlevin.com">tmayer@kramerlevin.com</a>	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	James E. ...	12910 Culver Blvd.	Suite 1	Los Angeles	CA 90066	310-751-1511	310-751-1561	<a href="mailto:jle@kccilc.com">jle@kccilc.com</a>	UCC Professional Indenture Trustee
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY 10022	212-906-1370	212-751-4864	<a href="mailto:robert.rosenberg@lw.com">robert.rosenberg@lw.com</a>	Noticing and Claims Agent
Law Debenture Trust of New York	Patrick J. Healy	767 Third Ave.	31st Floor	New York	NY 10017	212-750-6474	212-750-1361	<a href="mailto:patrick.healy@lawdeb.com">patrick.healy@lawdeb.com</a>	Indenture Trustee
Law Debenture Trust of New York	Daniel R. Fisher	767 Third Ave.	31st Floor	New York	NY 10017	212-750-6474	212-750-1361	<a href="mailto:daniel.fisher@lawdeb.com">daniel.fisher@lawdeb.com</a>	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street		Chicago	IL 60606	312-372-2000	312-984-7700	<a href="mailto:dcleary@mwe.com">dcleary@mwe.com</a>	Counsel for Retired North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street		Chicago	IL 60606	312-372-2000	312-984-7700	<a href="mailto:mkhambati@mwe.com">mkhambati@mwe.com</a>	Counsel for Retired North America, Inc.
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC 20015	202-364-6900	202-364-9960	<a href="mailto:bmctigue@mctiquelaw.com">bmctigue@mctiquelaw.com</a>	Counsel for Movant Committee for Retirees and Proposed Committee for the Official Committee of Retirees
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC 20015	202-364-6900	202-364-9960	<a href="mailto:cnh@mctiquelaw.com">cnh@mctiquelaw.com</a>	Counsel for Movant Committee for Retirees and Proposed Committee for the Official Committee of Retirees
Mesirow Financial	Melissa Knolls	321 N. Clark St.	13th Floor	Chicago	IL 60601	800-453-0600	312-644-8927	<a href="mailto:mknoll@mesirowfinancial.com">mknoll@mesirowfinancial.com</a>	UCC Professional Counsel for Blue Cross and Blue Shield of Michigan
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY 10022	212-7356603	9175223103	<a href="mailto:tmoldovan@morrisoncohen.co">tmoldovan@morrisoncohen.co</a>	Securities and Exchange Commission
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY 10281	212-336-1100	212-336-1323	<a href="mailto:newyork@sec.gov">newyork@sec.gov</a>	New York Attorney General's Office
Office of New York State Attorney General	Eliot Spitzer	120 Broadway		New York City	NY 10271	212-416-8000	212-416-6075		
OMelveny & Meyer LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA 90071	213-430-6000	213-430-6407	<a href="mailto:rsiegel@omm.com">rsiegel@omm.com</a>	Special Labor Counsel
OMelveny & Meyer LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, N.W.		Washington	DC 20006	202-383-5300	202-383-5414	<a href="mailto:tjerman@omm.com">tjerman@omm.com</a>	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC 20005	202-326-4020	202-326-4112	<a href="mailto:garrick.sandra@pbgc.gov">garrick.sandra@pbgc.gov</a> <a href="mailto:efile@pbgc.gov">efile@pbgc.gov</a>	Counsel for Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC 20005-4026	2023264020	2023264112	<a href="mailto:landy.ralph@pbgc.gov">landy.ralph@pbgc.gov</a>	Counsel for the Other Counsel for the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY 10103	212-841-0589	212-262-5152	<a href="mailto:sriemer@phillipsnizer.com">sriemer@phillipsnizer.com</a>	Counsel for Freescale Semiconductor, Inc., Ifka Motorola Semiconductor Systems

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY/ FUNCTION
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY 10020	212-403-3500	212-403-5544	david.resnick@us.rothschild.co	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	1270 Avenue of the Americas Suite 2500		New York	NY 10020-1801	212-2185500	212-2185526	rdremluk@seyfarth.com	Counsel for Murata Electronics North
Shearman & Sterling LLP	Douglas Barther, Jill Frizzley	599 Lexington Avenue		New York	NY 10022	212-8484000	212-848-7179	dbarther@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thacher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY 10017	212-455-2000	212-455-2502	kziman@stibaw.com	Prepetition Administrative Agent
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meister	333 W. Wacker Dr.	Suite 2100	Chicago	IL 60606	312-407-0700	312-407-0411	jbutler@skadden.com jlyonsch@skadden.com rmeister@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square		P.O. Box 300	NY 10036	212-735-3000	212-735-2000	tmatz@skadden.com kmarafioti@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO 63105	314-863-7173	314-862-4656	ddoyle@spencerfane.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO 63105	314-863-7173	314-862-4656	nfranke@spencerfane.com	Counsel to the Debtor
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pournakis	485 Madison Avenue	20th Floor	New York	NY 10022	212-3198500	212-3198505	cs@stevenslee.com	Counsel for the Official Committee of Retirees
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY 10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Counsel for Movant Retirees and Proposed Counsel for The Official Committee of Retirees
United States Trustee	Alicia M. Leonard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax	United States Trustee
United States Trustee	Deirdre A. Martini	33 Whitehall Street	Suite 2100	New York	NY 10004	212-510-0500	212-668-2256	deirdre.martini@usdoj.gov	United States Trustee
Well, Goishal & Manges LLP	Jeffrey L. Tannenbaum, Esq.	767 Fifth Avenue		New York	NY 10153	212-310-8000	212-310-8007	jeffrey.tannenbaum@well.com	Counsel to General Motors Corporation
Well, Goishal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY 10153	212-310-8000	212-310-8007	martin.bienenstock@well.com	Counsel to General Motors Corporation
Well, Goishal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY 10153	212-310-8000	212-310-8007	michael.kessler@well.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.co	Creditor Committee Member/Indenture Trustee